



State of New Jersey Local Government Services

Year: 2016 **Municipal User Friendly Budget**

MUNICIPALITY: 1222 South Plainfield Borough - County of Middlesex Adopted

Municode: 1222 Filename: 1222_fba_2016.xlsm

Website: southplainfieldnj.com

Phone Number: 908-226-7601

Mailing Address: 2480 Plainfield Avenue

Email the UFB if not using Outlook

Municipality: South Plainfield State: NJ Zip: 07080

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
Matthew	P.	Anesh	12/31/2018	anesh@southplainfieldnj.com

Chief Administrative Officer

Glenn	F.	Cullen		gcullen@southplainfieldnj.com
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Chief Financial Officer

Glenn	F.	Cullen		gcullen@southplainfieldnj.com
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Municipal Clerk

Amy		Antonides		aantonides@southplainfieldnj.com
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Registered Municipal Accountant

Robert	W.	Swisher		
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Robert		Bengivenga	12/31/2018	Council President
Alex		Barletta	12/31/2017	
Robert		Richkus	12/31/2016	Council
Raymond		Rusnak	12/31/2016	Council
Derryck		White	12/31/2017	Council
Joseph		Wolak	12/31/2018	Council

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

<u>2015 Calendar Year Property Tax Levies - ALL entities levying property taxes</u>					<u>Current Year 2016 Budget</u>		
	<u>Calendar Year</u>	<u>Calendar Year</u>	<u>% of</u>	<u>Avg Residential</u>	<u>Taxes</u>	<u>Actual/Estimated</u>	<u>Tax Levy</u>
	<u>Tax Rate</u>	<u>Tax Levy</u>	<u>Total Levy</u>	<u>Taxpayer Impact</u>			
Municipal Purpose Tax	1.256	\$17,468,017.00	22.04%	\$1,532.80	Municipal Purpose Tax	ACTUAL	\$17,977,795.52
Municipal Library	0.091	\$1,271,100.00	1.60%	\$111.05	Municipal Library	ACTUAL	\$1,256,928.00
Municipal Open Space			0.00%	\$0.00	Municipal Open Space		
Fire Districts (avg. rate/total levies)			0.00%	\$0.00	Fire Districts (total levies)		
Other Special Districts (total levies)			0.00%	\$0.00	Other Special Districts (total levies)		
Local School District	3.272	\$45,515,106.00	57.44%	\$3,993.08	Local School District	ESTIMATED	\$46,423,380.00
Regional School District			0.00%	\$0.00	Regional School District		
County Purposes	0.997	\$13,861,068.12	17.49%	\$1,216.72	County Purposes	ESTIMATED	\$14,133,712.00
County Library			0.00%	\$0.00	County Library		
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space	0.082	\$1,129,364.26	1.43%	\$100.07	County Open Space	ESTIMATED	\$1,159,188.00
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2015 Budget)	5.698	\$79,244,655.38	100.00%	\$6,953.73	Total ESTIMATED amount to be raised by taxes		\$80,951,003.52
Total Taxable Valuation as of October 1, 2015 <u>\$1,396,611,915.00</u> (To be used to calculate the current year tax rate) Current Year Average Residential Assessment <u>\$122,038.00</u>					Revenue Anticipated, Excluding Tax Levy 9,296,535.31 Budget Appropriations, before Reserve for Uncollected Taxes 26,914,758.83 Total Non-Municipal Tax Levy \$61,716,280.00 Amount to be Raised by Taxes - Before RUT \$79,334,503.52 Reserve for Uncollected Taxes (RUT) \$1,614,115.46 Total Amount to be Raised by Taxes \$80,948,618.98		
<u>Prior Year to Current Year Comparison</u>					% of Tax Collections used to Calculate RUT 98.01% If % used exceeds the actual collection % then reference the statutory exception used		
<u>Comparison - Municipal Purposes Tax Rate</u>					Tax Collections - ACTUAL as of Prior Year		
	Prior Year	Current Year	% Change (+/-)		Total Tax Revenue, Collections CY 2015		78,842,737.76
	1.256	1.287	2.47%		Total Tax Levy, CY 2015		79,750,525.30
<u>Comparison - Municipal Purposes Tax Levy</u>					% of Taxes Collected, CY 2015 98.86%		
	Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)	Delinquent Taxes - December 31, 2015		\$877,647.01
	\$17,468,017.00	\$17,977,795.52	2.92%	\$509,778.52			
<u>Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)</u>							
	Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)			
	\$1,532.80	\$1,570.63	2.47%	\$37.83			

USER FRIENDLY BUDGET SECTION - ANTICIPATED REVENUE SUMMARY (ALL OPERATING FUNDS)

FCOA		% Difference Current vs. Prior Year	\$ Difference Current vs. Prior Year	Total Realized Revenue (Prior Year)	Total Anticipated Revenue (Current Year)	General Budget	Open Space Budget	Sewer Utility	Pool Utility	Utility	Utility	Utility	Utility
08	Surplus	-1.40%	(\$26,000.00)	\$1,861,000.00	\$1,835,000.00	\$1,740,000.00		\$95,000.00					
08	Local Revenue	-6.82%	(\$557,090.00)	\$8,169,546.00	\$7,612,456.00	\$1,044,856.00		\$6,268,000.00	\$299,600.00				
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$2,715,291.00	\$2,715,291.00	\$2,715,291.00							
08	Uniform Construction Code Fees	-8.73%	(\$80,929.00)	\$927,429.00	\$846,500.00	\$846,500.00							
Special Revenue Items w/ Prior Written Consent													
11	Shared Services Agreements	#DIV/0!	\$0.00		\$0.00								
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	-53.52%	(\$159,329.14)	\$297,717.45	\$138,388.31	\$138,388.31							
08	Other Special Items	-2.60%	(\$52,000.00)	\$1,998,500.00	\$1,946,500.00	\$1,946,500.00							
15	Receipts from Delinquent Taxes	17.95%	\$131,609.38	\$733,390.62	\$865,000.00	\$865,000.00							
Amount to be raised by taxation													
07	Local Tax for Municipal Purposes	2.92%	\$509,778.52	\$17,468,017.00	\$17,977,795.52	\$17,977,795.52							
07	Minimum Library Tax	-1.11%	(\$14,172.00)	\$1,271,100.00	\$1,256,928.00	\$1,256,928.00							
54	Open Space Levy Tax	#DIV/0!	\$0.00		\$0.00								
07	Addition to Local District School Tax	#DIV/0!	\$0.00		\$0.00								
08	Deficit General Budget	#DIV/0!	\$0.00		\$0.00								
	Total	-0.70%	(\$248,132.24)	\$35,441,991.07	\$35,193,858.83	\$28,531,258.83	\$0.00	\$6,363,000.00	\$299,600.00	\$0.00	\$0.00	\$0.00	\$0.00

USER FRIENDLY BUDGET SECTION - APPROPRIATIONS SUMMARY (ALL OPERATING FUNDS)

FCOA	Budgeted Positions		% Difference Current v. Prior Year	\$ Difference Current v. Prior Year	Total Modified Appropriation for Service Type (Prior Year)	Total Appropriation for Service Type (Current Year)	General Budget	Public&Private Offsets	Open Space Budget	Utility	Utility	Utility	Utility	Utility	Utility	
	Full-Time	Part-Time								Sewer	Pool					
20	General Government	18.00	3.00	10.08%	\$144,243.21	\$1,431,066.00	\$1,575,309.21	\$1,575,309.21								
21	Land-Use Administration		1.00	-57.90%	(\$22,004.00)	\$38,004.00	\$16,000.00	\$16,000.00								
22	Uniform Construction Code	2.00	4.00	-2.27%	(\$12,048.00)	\$530,333.00	\$518,285.00	\$518,285.00								
23	Insurance			6.52%	\$293,014.00	\$4,496,986.00	\$4,790,000.00	\$4,790,000.00								
25	Public Safety	73.00		0.89%	\$84,932.00	\$9,566,726.00	\$9,651,658.00	\$9,651,658.00								
26	Public Works	18.00	6.00	0.15%	\$2,863.00	\$1,944,435.00	\$1,947,298.00	\$1,947,298.00								
27	Health and Human Services	1.00		-4.77%	(\$11,070.00)	\$232,292.00	\$221,222.00	\$221,222.00								
28	Parks and Recreation	7.00	18.00	1.45%	\$12,245.00	\$843,971.00	\$856,216.00	\$612,131.00				\$244,085.00				
29	Education (including Library)			-7.02%	(\$89,172.00)	\$1,271,100.00	\$1,181,928.00	\$1,181,928.00								
30	Unclassified			6.99%	\$49,988.10	\$715,219.00	\$765,207.10	\$765,207.10								
31	Utilities and Bulk Purchases			0.13%	\$9,292.00	\$6,976,208.00	\$6,985,500.00	\$942,500.00			\$6,043,000.00					
32	Landfill / Solid Waste Disposal			-11.83%	(\$11,000.00)	\$93,000.00	\$82,000.00	\$82,000.00								
35	Contingency			0.00%	\$0.00	\$5,000.00	\$5,000.00	\$5,000.00								
36	Statutory Expenditures			4.92%	\$117,000.00	\$2,377,020.00	\$2,494,020.00	\$2,349,020.00			\$140,000.00	\$5,000.00				
37	Judgements			0.00%	\$0.00	\$30,000.00	\$30,000.00	\$30,000.00								
42	Shared Services			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
43	Court and Public Defender	5.00	1.00	-2.01%	(\$9,339.00)	\$464,989.00	\$455,650.00	\$455,650.00								
44	Capital			-37.25%	(\$142,500.00)	\$382,500.00	\$240,000.00	\$150,000.00			\$75,000.00	\$15,000.00				
45	Debt			-2.52%	(\$40,574.48)	\$1,607,121.00	\$1,566,546.52	\$1,484,250.52			\$65,000.00	\$17,296.00				
46	Deferred Charges			18.42%	\$30,412.00	\$165,107.00	\$195,519.00	\$137,300.00			\$40,000.00	\$18,219.00				
48	Debt - Type 1 School District			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
50	Reserve for Uncollected Taxes			0.78%	\$12,500.00	\$1,604,000.00	\$1,616,500.00	\$1,616,500.00								
55	Surplus General Budget			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
	Total	124.00	33.00	1.20%	\$418,781.83	\$34,775,077.00	\$35,193,858.83	\$28,531,258.83	\$0.00	\$0.00	\$6,363,000.00	\$299,600.00	\$0.00	\$0.00	\$0.00	\$0.00

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2015 Value)			
	# of Parcels	Assessed Value	% of Total
1 Vacant Land	625	\$16,852,580.00	1.21%
2 Residential	7,265	\$886,609,859.00	63.48%
3A/3B Farm	13	\$82,500.00	0.01%
4A Commercial	223	\$164,065,081.00	11.75%
4B Industrial	325	\$308,853,210.00	22.11%
4C Apartments	3	\$18,277,800.00	1.31%
5A/5B Railroad			0.00%
6A/6B Business Personal Property		\$1,870,885.00	0.13%
Total	8,454	\$1,396,611,915.00	100.00%

Average Ratio (%), Assessed to True Value	36.86%
Equalized Valuation, Taxable Properties	\$3,788,963,415.63

Total # of property tax appeals filed in 2015	County Tax Board	78.00
	State Tax Court	40.00
Number of 2015 County Tax Board decisions appealed to Tax Court		20.00
Number of pending property tax appeals in State Tax Court		44.00

Amount paid out by municipality for tax appeals in 2015	\$260,577.76
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Property Tax Assessments - Exempt Properties (October 1, 2015 Value)			
	# of Parcels	Assessed Value	% of Total
15A Public Schools	11	\$45,337,500.00	46.48%
15B Other Schools	1	\$3,490,400.00	3.58%
15C Public Property	320	\$33,434,500.00	34.27%
15D Church and Charities	18	\$9,192,800.00	9.42%
15E Cemeteries & Graveyards	3	\$1,362,200.00	1.40%
15F Other Exempt	36	\$4,731,900.00	4.85%
Total	389	\$97,549,300.00	100.00%

Percentage of Exempt vs. Non-Exempt Properties 6.98%

Prior Budget Year's Payments in Lieu of Tax (PILOT) - 5 Year Exemptions/Abatements				
	# of Parcels	PILOT Billing/Revenue	Assessed Value	Taxes if Billed in Full 2015 Total Tax Rate
G Commercial/Industrial Exemption	1	\$37,000.00	\$5,000,000.00	\$284,900.00
I Dwelling Exemption				
J Dwelling Abatement				
K New Dwelling/Conversion Exemption				
L New Dwelling/Conversion Abatement				
N Multiple Dwelling Exemption				
O Multiple Dwelling Abatement				
Total 5 Yr Exemptions/Abatements	1	37,000.00	5,000,000.00	284,900.00

**USER FRIENDLY BUDGET SECTION
BUDGETED PERSONNEL COSTS**

Organization / Individuals Eligible for Benefit	# of Full-Time Employees	# of Part-Time Employees	Total Personnel Cost	Base Pay	Overtime and other Compensation	Pension (Estimate)	Health Benefits Net of Cost Share	Employment Taxes and Other Benefits
Governing Body		7.00	81,197.00	\$44,182.00	\$31,000.00	\$0.00		\$6,015.00
Supervisory Staff (Department Heads & Managers)	9.00	1.00	1,604,026.25	\$966,460.25		\$123,605.00	\$398,067.00	\$115,894.00
Police Officers (Including Superior Officers)	54.00		10,351,624.48	\$5,962,604.00	\$446,264.00	\$1,350,410.00	\$2,445,892.00	\$146,454.48
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above	58.00	10.00	5,193,176.00	\$3,008,757.00	\$161,571.00	\$388,643.00	\$1,269,809.00	\$364,396.00
All Other Non-Union Employees not listed above	3.00	15.00	677,986.00	\$391,451.00	\$15,000.00	\$63,362.00	\$161,232.00	\$46,941.00
Totals	124.00	33.00	17,908,009.73	\$10,373,454.25	\$653,835.00	\$1,926,020.00	\$4,275,000.00	\$679,700.48

Is the Local Government required to comply with NJSIA 11A (Civil Service)? - YES or NO

Yes

Note - **Base Pay** is the annualized rate of pay to which overtime (if eligible) and/or pension is calculated. Either calculation is fine at the discretion of the Local Unit. Overtime and other compensation is any other item that is charged as a salary and wage expense but not included in Base Pay.

USER FRIENDLY BUDGET SECTION - HEALTH BENEFITS

	Current Year # of Covered Members (Medical & Rx)	Current Year Annual Cost Estimate per Employee	Total Current Year Cost	Prior Year # of Covered Members (Medical & Rx)	Prior Year Annual Cost per Employee (Average)	Total Prior Year Cost
Active Employees - Health Benefits - Annual Cost						
Single Coverage	25.00	\$12,516.12	\$312,903.00	20.00	\$10,460.60	\$209,212.00
Parent & Child	7.00	\$20,359.72	\$142,518.04	9.00	\$17,433.96	\$156,905.64
Employee & Spouse (or Partner)	15.00	\$20,859.72	\$312,895.80	14.00	\$17,433.96	\$244,075.44
Family	63.00	\$27,703.20	\$1,745,301.60	63.00	\$23,148.00	\$1,458,324.00
Employee Cost Sharing Contribution (enter as negative -)			(\$429,093.07)			(\$279,427.00)
Subtotal	110.00		\$2,084,525.37	106.00		\$1,789,090.08
Elected Officials - Health Benefits - Annual Cost						
Single Coverage			\$0.00			\$0.00
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)			\$0.00			\$0.00
Family			\$0.00			\$0.00
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	0.00		\$0.00	0.00		\$0.00
Retirees - Health Benefits - Annual Cost						
Single Coverage	24	\$7,592.88	\$182,229.12	21	\$7,592.88	\$159,450.48
Parent & Child	3	\$13,141.80	\$39,425.40	2	\$13,141.80	\$26,283.60
Employee & Spouse (or Partner)	60	\$17,881.20	\$1,072,872.00	57	\$17,881.20	\$1,019,228.40
Family	24	\$24,163.92	\$579,934.08	22	\$24,163.92	\$531,606.24
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	111.00		\$1,874,460.60	102.00		\$1,736,568.72
GRAND TOTAL	221.00		\$3,958,985.97	208.00		\$3,525,658.80

Note - other health insurances such as dental and vision are not included in this analysis unless included in the employees total premium. Therefore, the total from this sheet may not agree with the budgeted appropriation.

Is medical coverage provided by the SHBP (Yes or No)?

No

Is prescription drug coverage provided by the SHBP (Yes or No)?

No

USER FRIENDLY BUDGET SECTION - OUTSTANDING DEBT; PER CAPITA AND BUDGET IMPACT

	Gross Debt	Deductions	Net Debt	Current Year				
				Budget	2017 Budget	2018 Budget	All Additional Future Years' Budgets	
Local School Debt	\$6,415,000.00	\$6,415,000.00	\$0.00					
Regional School Debt			\$0.00					
Utility Fund Debt								
Sewer	\$251,393.00	\$251,393.00	\$0.00	Utility Fund - Principal	\$67,282.00	\$67,700.00	\$19,625.00	\$409,605.00
Pool	\$574,530.00	\$305,530.00	\$269,000.00	Utility Fund - Interest	\$15,014.00	\$11,362.00	\$10,162.00	\$215,790.00
0			\$0.00	Bond Anticipation Notes - Principal	\$545,000.00			
0			\$0.00	Bond Anticipation Notes - Interest	\$36,000.00			
0			\$0.00	Bonds - Principal	\$495,000.00	\$432,300.00	\$540,375.00	\$9,463,070.00
0			\$0.00	Bonds - Interest	\$437,000.00	\$402,987.52	\$380,832.14	\$2,399,206.00
			\$0.00	Loans & Other Debt - Principal	\$10,671.00			
			\$0.00	Loans & Other Debt - Interest				
			\$0.00	Total	\$1,605,967.00	\$914,349.52	\$950,994.14	\$12,487,671.00
Municipal Purposes				Total Principal	\$1,117,953.00	\$500,000.00	\$560,000.00	\$9,872,675.00
Debt Authorized	\$252,407.71		\$252,407.71	Total Interest	\$488,014.00	\$414,349.52	\$390,994.14	\$2,614,996.00
Notes Outstanding	\$5,287,118.00	\$483,194.14	\$4,803,923.86	% of Total Current Year Budget	4.56%			
Bonds Outstanding	\$10,822,670.00		\$10,822,670.00					
Loans and Other Debt	\$10,512.85		\$10,512.85					
Total (Current Year)	\$23,613,631.56	\$7,455,117.14	\$16,158,514.42					
				Description	Debt Not Listed Above			
				Total Guarantees - Governmental				
				Total Guarantees - Other	\$70,000.00	\$70,000.00	\$70,000.00	\$1,870,000.00
				Total Capital/Equipment Leases				
				Total Other				
Population (2010 census)	23,000							
Per Capita Gross Debt	\$1,026.68			Bond Rating	<u>Moody's</u>	<u>Standard & Poors</u>	<u>Fitch</u>	
Per Capita Net Debt	\$702.54			Rating	Aa2	AA		
3 Yr. Average Property Valuation		\$3,759,196,464.67		Year of Last Rating	6/2015	9/2014		
Net Debt as % of 3 Year Avg Property Valuation		0.43%		Mark "X" if Municipality has no bond rating				

